

**Attributes Used To Prepare the Financial Report of the United States Government**

USSGL attributes are one component of detailed data in agencies' financial systems related to the external reporting of financial statements. The USSGL proprietary account data table shows the related attribute information captured at the transaction level that support production of the *Financial Report of the United States Government*. The USSGL crosswalks for the financial statements reference these attributes as a requirement for proper reporting on the particular financial statement line items.

**Office of Management and Budget (OMB) Form and Content Agency Financial Reports**

The USSGL proprietary attribute data table also shows the USSGL account attributes necessary to produce agency financial statements required by OMB. Refer to Section V: Crosswalks to Standard External Reports.

**Attribute Definition Report**

This report provides definitions for the attributes associated with each proprietary USSGL account for reporting. Agencies are required to report their adjusted trial balances and selected NOTES amounts in FACTS I with attributes described in the detailed financial information.

**USSGL Proprietary Accounts and Attributes**

The USSGL proprietary accounts table provides USSGL accounts, account titles, normal balance indicators, and associated attributes for USSGL accounts that agencies will use for reporting; these columns contain one of two values:

Space	Attributes are not required for the USSGL account.
Y	This value indicates that the attribute is required when this USSGL account is reported. A list of the valid domain values for each attribute is provided on the last page of the attribute table.

The FACTS I team may update between USSGL TFM releases. For the latest information, access the GFRS/FACTS I Web site at **[www.fms.treas.gov/factsi/index.html](http://www.fms.treas.gov/factsi/index.html)**.